IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

(1) CIVIL WRIT No. 1637 of 2006

CHITTORGARH KENDRIYA SAHAKARI BANK LTD.
V/S
UNION OF INDIA & ORS

(2) CIVIL WRIT No. 1636 of 2006

CHITTORGARH KENDRIYA SAHAKARI BANK LTD.
V/S
UNION OF INDIA & ORS

Mr. VIKAS BALIA, for the appellant / petitioner

Mr. KK BISSA, for the respondent

Date of Order : 18.1.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the parties.

At the request of learned counsel for the parties, both the writ petitions are being decided by this common order.

May be that the Commissioner may have jurisdiction to pass the order like Annexure-5, but then as appears from the order that the order was made on the application of the present petitioner, who had only applied for a direction to the Assessing Officer for withdrawal of the proceedings.

It is contended by learned counsel for the petitioner that the order, Annexure-5 proceeds on the basis of law, which did not hold good even at the time of passing

of the order, and does not hold good even now in view of the judgments of the Apex Court.

In that view of the matter, both the writ petitions are disposed of with the direction that the Assessing Authority may proceed with the assessment proceedings and would decide the proceedings after taking into consideration the legal position that may be projected before it by the assessee, and would not be bound by the directions contained in Annex.5 if the legal position is established to be otherwise.

(N P GUPTA),J.

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